

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The **Park and Recreation Fund** accounts for the operation of the City's parks system. The City Charter requires that the City deposit ten percent of all business and occupation taxes, fines, penalties, and other licenses into this fund. The fund also receives usage fees and General Fund support.

The **Transportation Fund** accounts for revenues for construction, improvement, repair, or maintenance of City streets and waterways. Revenues include taxes on the sale, distribution, or use of motor vehicle fuel; motor vehicle excise taxes designated for street purposes; and grants.

The **Library Fund** accounts for operating the City's libraries. The Library Board governs the Library's operations and the City Council appropriates moneys for its regular operating requirements. The Library also receives support from the State of Washington, other governmental units, and private donors.

The **SFMS Redevelopment Fund** was established in 1997 to account for the \$7.7 million proceeds of the 1997 limited tax general obligation bond issue, Series B, to pay for the cost of replacing the Seattle Financial Management System (SFMS). An additional \$6.2 million proceeds from the 1998 limited tax general obligation bond issue, Series C, was provided to pay for additional costs of the replacement project (Ordinance 118695).

The **Seattle Monorail Fund** accounts for transactions pertaining to the financial relations of the City with the Seattle Popular Monorail Authority (SPMA), formerly the Elevated Transportation Company (ETC) (Ordinance 120218, 121011).

The **Seattle Center Fund** accounts for operating the Seattle Center. The Center is a 74-acre convention, performance, and family entertainment complex on the site of the 1962 Seattle World's Fair.

The **Human Services Operating Fund** accounts for grants and receives General Fund moneys for programs to aid low-income persons, youths, and the elderly.

The **Office of Housing Fund** accounts for activities pertaining to housing development, application for and compliance with conditions for housing loans and grants.

The **Housing and Community Development Revenue Sharing Fund** receives federal Community Development Block Grant and Urban Development Action Grant moneys to provide housing and community development assistance to low- and moderate-income persons.

The **Education and Development Services Fund** accounts for a seven-year levy approved by the voters in 1997 to provide educational and developmental services to supplement the basic education activities financed by the State of Washington (Ordinance 118557).

The **Business Improvement Areas Fund** monitors moneys that businesses assess themselves for parking, festivals, and other nongovernmental activities.

The **General Trust Fund** accounts for amounts received with restrictions under contractual agreements.

The **Municipal Arts Fund** receives at least one percent of the total cost of City capital construction projects. The City uses these moneys to buy visual arts.

The **General Donations and Gift Trust Fund** holds a variety of gifts and donations which have restrictions on their use. Programs eligible to receive support from this fund include the gift catalog, animal control, emergency medical assistance program, horse patrol, and K-9 corps.

DEBT SERVICE FUNDS

The **General Bond Interest and Redemption Fund** receives moneys from excess property tax levies to pay interest costs and principal redemptions on voter-approved general obligation bonds. It also receives moneys from the General Fund, the Executive

Services Fund, and other City funds to pay for interest costs and principal redemptions on councilmanic limited tax general obligation bonds.

The **Interfund Notes Payable - Local Improvement Districts (LIDs) Fund** accounts for the payments of interest and principal on interfund notes payable to the Cumulative Reserve Fund. The proceeds of the notes funded the activities of certain LID districts.

The **Local Improvement Guaranty Fund** receives surpluses and guarantees faithful compliance of bond covenants on completed or defeased LID bond funds. When required, it shall be funded by excess general property tax levies or by the General Fund. The City is legally obliged to maintain a fund level at 15 percent of net outstanding LID debt.

CAPITAL PROJECTS FUNDS

The **Transportation Bond Fund** was established in 1997 to account for part of the proceeds of a limited tax general obligation bond issue in the amount of \$9.5 million for designated transportation programs and projects (Ordinances 118503 and 118528).

The **Libraries for All Fund** was established in 1998 to account for the proceeds of an unlimited tax general obligation (UTGO) bond issue of \$100 million in 1999 for paying part of the cost of the new central library and community libraries. Additionally in 2002 the City issued \$94.9 million in UTGO bonds, the proceeds of which are used to pay for the cost of the ongoing construction of these facilities. The 1999 and 2002 bond issues were authorized by Ordinance 119185 in accordance with the bond levy approved by voters of the City in November 1998 pursuant to Ordinance 119019.

The **Office Acquisition Fund** was established in 1995 to account for proceeds from a limited tax general obligation bond issue of \$129.2 million for the cost of acquiring an office building (Key Tower) for the City and making improvements to the building (Ordinance 117738).

The **Public Safety Facilities and Equipment Fund** was established in December 1990 to account for the improvement of public safety equipment. In 1990 the fund received transfers of reimbursable appropriations from the Cumulative Reserve Fund and expended \$1 million for the improvement and construction of certain facilities. In 1991 the fund received \$8 million from the sale of limited tax levy general obligation bonds. In 1996 the fund received \$17.6 million from the sale of limited tax general obligation bonds (Ordinances 115453, 116797, 118108, 118184, 118225, and 118364).

The **Shoreline Park Improvement Fund** accounts for Local Improvement subprogram moneys for shoreline and beach park improvements that were received as METRO mitigation grants related to the expansion of the West Point sewage treatment plant (Ordinance 115496).

The **Community Improvement Fund** accounts for moneys from community improvement contributions by METRO for public improvements in the Alki and Discovery Park areas to mitigate the negative construction impacts in those communities (Ordinance 115496).

The **City Facilities Renovation and Improvement Fund** received \$22.2 million of 1-2-3 Bond Program proceeds. It provides funds to renovate libraries, fire stations, Seattle Center facilities, harbor patrol stations, and other facilities (Ordinance 111717).

The **Zoo Project Construction Fund** was established to receive \$31.5 million proceeds from a King County general obligation bond issue. These funds and \$10 million in donations provide money for improvements to the City's Woodland Park Zoo (Ordinance 112838).

The **Capital Facilities Project Fund** was established in 1992 to receive \$35 million from the sale of limited tax general obligation bonds for financing housing, health, open space, parks, and recreation facilities included in the City's comprehensive plan (Ordinance 116105).

The **Conservation Futures Fund** was established in 1990 to account for the proceeds from the Conservation Futures Levy which are allocated to the City by King County and for the City's matching amounts. The funds are to acquire suitable greenbelt areas for conserving and enhancing the quality of the environment (Ordinances 114763, 114978, 116908).

The **Open Spaces and Trails Bond Fund** was established in 1989. It accounts for \$41.8 million which is Seattle's portion of the King County general obligation bond issued to finance the preservation of greenbelts, natural areas, other undeveloped open spaces, and to acquire and develop recreational trails within the City (Ordinance 114900).

The **Seattle Center and Parks Multipurpose Levy Fund** was established to account for the 8-year \$72 million property tax levy approved by voters in 1999 for improvements to the Seattle Center Opera House, replacement of the Flag Pavilion with a new Festivals Pavilion, and the construction and remodeling of community centers (Ordinance 119522). It also accounts for the 8-year \$129.2 million property tax levy approved by the voters in 2000 for improving maintenance and programs of existing parks, including the Woodland Park Zoo; acquiring, developing, and maintaining new neighborhood parks, green spaces, playfields, trails, and boulevards; and recreational programming for funding safe out-of-school and senior activities (Ordinance 120024).

The **Denny Triangle Public Amenity Fund** was established in 2001 to account for proceeds from contributions by developers in the Denny Triangle using the Transfer of Development Credits (TDC) Program provisions and from contributions by King County to fund amenities in the Denny Triangle Urban Village in support of the TDC program, and interest earned on such funds (Ordinance 119729).

The **Seattle Center Redevelopment/Parks Community Center Fund** was established in 1991 to provide partial funding for certain needed improvements to the Seattle Center and full City funding for certain improvements to selected community centers. It received the proceeds of the \$14.75 million limited tax general obligation bond issue and grant moneys from Washington State Department of Community Development. The fund also received the proceeds of the \$3.22 million sale of limited tax general obligation bond anticipation notes to finance preconstruction costs for redevelopment of the Seattle Center Coliseum during 1993 (Ordinances 115844 and 116720).

The **Sand Point Redevelopment Fund** was established in 1997 to account for a portion of the proceeds of a limited tax general obligation bond issue to pay for the cost of upgrading infrastructure, buildings, and other facilities at the former United States Naval Station at Sand Point (Ordinance 118423).

The **Municipal Civic Center Fund** was established in 1998 to account for the planning, design, and construction of the new Municipal Courthouse and police headquarters, the new City Hall, Key Tower major improvements, and other capital projects relating to the Civic Center (Ordinance 119304).

The **South Police Stations Fund** was established in 1999 to account for moneys to be used for the design of the new South Police Station and modification of existing stations (Ordinance 119432).

The **Public Safety Information Technology Fund** was established in 1999 to account for part of the proceeds from the sale of limited tax general obligation bonds for the purpose of acquiring public safety information technology (Ordinance 119630).

The **2001 Capital Facilities Bond Fund** was established to account for the costs of the design, construction, and acquisition of property for various City purposes (Ordinances 120169 and 120398).

The **2002 Capital Facilities Bond Fund** accounts for the proceeds of the sale of limited tax general obligation bonds in January 2002 in the amount of \$13.2 million as it relates to the Park and Recreation Department's Roy Street Shops Replacement Project (Ordinances 120646 and 120862).

The **2002 Long-Term General Obligation Project Fund** was established to account for the proceeds of \$46.9 million limited tax general obligation bonds issued in September 2002 to provide funding for various new capital projects of the City in 2002 (Ordinance 120894).

The **2003 Long-Term General Obligation Project Fund** was established to account for the proceeds of bonds issued in February 2003 to provide funding for Seattle Center's Roof and Structural Repairs, Fleets and Facilities Department's Park 90/5 Facility Earthquake Repair, and the SR519 and Alaskan Way Viaduct/Seawall Projects of the Seattle Department of Transportation (Ordinance 120979).

PERMANENT FUNDS

The **H. H. Dearborn Fund** holds a \$50,000 nonexpendable gift to the City. The investment income is available for charitable purposes.

The **Beach Maintenance Trust Fund** received \$2.0 million appropriated from the City's Shoreline Park Improvement Fund. The earnings on this fund are used solely to maintain public beaches in Seattle.

D-1

COMBINING BALANCE SHEET
SUMMARY BY FUND TYPE
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2003
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Comparative Totals	
					2003	2002
ASSETS						
Cash and Equity in Pooled Investments	\$ 46,802	\$ 12,859	\$ 134,420	\$ 2,404	\$ 196,485	\$ 412,074
Cash with Fiscal Agent	-	77	-	-	77	246
Investments	-	-	-	-	-	17,884
Receivables, Net of Allowances						
Taxes	3,600	577	786	-	4,963	5,048
Accounts	4,593	-	172	-	4,765	7,061
Contracts and Notes	4	-	-	-	4	2
Special Assessments - Delinquent	-	1	-	-	1	3
Interest and Dividends	37	-	63	-	100	538
Unbilled and Others	2,687	-	75	-	2,762	2,794
Due from Other Funds	6,515	27	2,743	4	9,289	14,454
Due from Other Governments	21,208	144	351	-	21,703	21,234
Inventories	677	-	-	-	677	754
Prepaid and Other Current Assets	-	-	-	-	-	(1)
Contracts and Notes - Noncurrent	56,838	-	6,023	-	62,861	65,649
Advances to Other Funds	16,000	-	54,000	-	70,000	-
Deferred Charges and Other Assets	-	38	-	-	38	72
Total Assets	<u>\$ 158,961</u>	<u>\$ 13,723</u>	<u>\$ 198,633</u>	<u>\$ 2,408</u>	<u>\$ 373,725</u>	<u>\$ 547,812</u>
LIABILITIES						
Accounts Payable	\$ 24,171	\$ 22	\$ 19,377	\$ 8	\$ 43,578	\$ 48,068
Matured Long-Term Debt - Principal	-	75	-	-	75	235
Matured Long-Term Debt - Interest	-	2	-	-	2	11
Contracts Payable	1,624	-	4,367	-	5,991	7,952
Due to Other Funds	5,227	39	5,022	10	10,298	19,901
Due to Other Governments	5,071	-	-	-	5,071	5,459
Salaries, Benefits, and Taxes Payable	6,419	-	35	-	6,454	5,594
Accrued Interest Payable	-	-	-	-	-	447
Deposits Payable	270	-	-	-	270	188
Revenue Collected/Billed in Advance - Current	1,239	-	-	-	1,239	632
Advances from Other Funds	9,501	-	-	-	9,501	-
Deferred Revenues	58,292	615	9,200	-	68,107	69,305
Total Liabilities	111,814	753	38,001	18	150,586	157,792
FUND BALANCES						
Reserves Legally Segregated for Future Use						
Capital Improvements	553	-	82,585	-	83,138	280,193
Continuing Appropriations	11,453	-	-	-	11,453	42,284
Debt Service	310	12,970	-	-	13,280	12,419
Encumbrances	7,232	-	28,343	12	35,587	33,332
Reserves Not Available for Appropriation						
Endowments	-	-	-	2,050	2,050	2,050
Gifts	2,725	-	-	167	2,892	7,434
Inventories	396	-	-	-	396	464
Petty Cash	26	-	-	-	26	26
Advances to Other Funds	16,247	-	49,704	-	65,951	-
Unreserved Fund Balances	8,205	-	-	161	8,366	11,818
Total Fund Balances	<u>47,147</u>	<u>12,970</u>	<u>160,632</u>	<u>2,390</u>	<u>223,139</u>	<u>390,020</u>
Total Liabilities and Fund Balances	\$ 158,961	\$ 13,723	\$ 198,633	\$ 2,408	\$ 373,725	\$ 547,812

D-2

COMBINING BALANCE SHEET

Page 1 of 3

NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

December 31, 2003

(In Thousands)

	<u>Park and Recreation</u>	<u>Transportation</u>	<u>Library</u>	<u>SFMS Redevelopment</u>	<u>Seattle Monorail</u>
ASSETS					
Cash and Equity in Pooled Investments	\$ 1,203	\$ 9,274	\$ 11,738	\$ 16	\$ 309
Receivables, Net of Allowances					
Taxes	3,474	-	-	-	-
Accounts	743	1,544	730	-	-
Contracts and Notes	-	1	-	-	-
Interest and Dividends	-	32	-	-	-
Unbilled and Others	34	1,537	17	-	-
Due from Other Funds	1,923	2,270	40	-	1
Due from Other Governments	187	5,095	374	-	-
Inventories	396	-	-	-	-
Prepaid and Other Current Assets	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	20,000
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 7,960</u>	<u>\$ 19,753</u>	<u>\$ 12,899</u>	<u>\$ 16</u>	<u>\$ 20,310</u>
LIABILITIES					
Accounts Payable	\$ 2,188	\$ 4,034	\$ 5,147	\$ -	\$ -
Contracts Payable	360	1,257	-	-	-
Due to Other Funds	898	997	203	-	-
Due to Other Governments	-	-	-	-	-
Salaries, Benefits, and Taxes Payable	2,199	1,498	1,087	-	-
Deposits Payable	5	177	-	-	-
Revenue Collected/Billed in Advance - Current	94	16	-	-	-
Advances from Other Funds	500	-	-	-	-
Deferred Revenues	(99)	989	-	-	20,000
Total Liabilities	6,145	8,968	6,437	-	20,000
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	553	-	-	-	-
Continuing Appropriations	-	2,476	317	13	-
Debt Service	-	-	-	-	310
Encumbrances	849	-	3,376	-	-
Reserves Not Available for Appropriation					
Gifts	-	-	2,694	-	-
Inventories	396	-	-	-	-
Petty Cash	17	2	7	-	-
Advances to Other Funds	-	-	-	-	-
Unreserved Fund Balances	-	8,307	68	3	-
Total Fund Balances	<u>1,815</u>	<u>10,785</u>	<u>6,462</u>	<u>16</u>	<u>310</u>
Total Liabilities and Fund Balances	<u>\$ 7,960</u>	<u>\$ 19,753</u>	<u>\$ 12,899</u>	<u>\$ 16</u>	<u>\$ 20,310</u>

D-2

COMBINING BALANCE SHEET

Page 2 of 3

NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

December 31, 2003

(In Thousands)

	Seattle Center	Human Services Operating	Office of Housing	Housing and Community Development Revenue Sharing	Education and Development Services
ASSETS					
Cash and Equity in Pooled Investments	\$ 1,270	\$ 4,388	\$ 165	\$ 4,518	\$ 4,437
Receivables, Net of Allowances					
Taxes	-	-	-	-	126
Accounts	1,570	1	-	-	-
Contracts and Notes	-	-	-	-	-
Interest and Dividends	3	-	-	-	2
Unbilled and Others	593	506	-	-	-
Due from Other Funds	122	1,361	223	6	179
Due from Other Governments	-	12,313	27	3,110	32
Inventories	281	-	-	-	-
Prepaid and Other Current Assets	-	-	-	-	-
Contracts and Notes - Noncurrent	-	247	-	36,591	-
Advances to Other Funds	-	-	-	-	16,000
Total Assets	<u>\$ 3,839</u>	<u>\$ 18,816</u>	<u>\$ 415</u>	<u>\$ 44,225</u>	<u>\$ 20,776</u>
LIABILITIES					
Accounts Payable	\$ 443	\$ 9,560	\$ 6	\$ 730	\$ 1,308
Contracts Payable	-	-	-	-	-
Due to Other Funds	316	225	76	1,911	408
Due to Other Governments	-	4,034	-	-	1,037
Salaries, Benefits, and Taxes Payable	788	673	114	-	-
Deposits Payable	6	-	82	-	-
Revenue Collected/Billed in Advance - Current	-	1,129	-	-	-
Advances from Other Funds	9,001	-	-	-	-
Deferred Revenues	438	247	-	36,591	126
Total Liabilities	10,992	15,868	278	39,232	2,879
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	-	-	-	-	-
Continuing Appropriations	-	2,701	121	3,737	1,149
Debt Service	-	-	-	-	-
Encumbrances	-	-	16	1,256	748
Reserves Not Available for Appropriation					
Gifts	-	-	-	-	-
Inventories	-	-	-	-	-
Petty Cash	-	-	-	-	-
Advances to Other Funds	-	247	-	-	16,000
Unreserved Fund Balances	(7,153)	-	-	-	-
Total Fund Balances	<u>(7,153)</u>	<u>2,948</u>	<u>137</u>	<u>4,993</u>	<u>17,897</u>
Total Liabilities and Fund Balances	<u>\$ 3,839</u>	<u>\$ 18,816</u>	<u>\$ 415</u>	<u>\$ 44,225</u>	<u>\$ 20,776</u>

D-2

COMBINING BALANCE SHEET

Page 3 of 3

NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

December 31, 2003

(In Thousands)

					Comparative Totals	
	Business Improvement Areas	General Trust	Municipal Arts	General Donations and Gift Trust	2003	2002
ASSETS						
Cash and Equity in Pooled Investments	\$ 678	\$ 2,696	\$ 2,877	\$ 3,233	\$ 46,802	\$ 68,709
Receivables, Net of Allowances						
Taxes	-	-	-	-	3,600	3,633
Accounts	-	-	-	5	4,593	6,999
Contracts and Notes	-	2	-	1	4	2
Interest and Dividends	-	-	-	-	37	44
Unbilled and Others	-	-	-	-	2,687	2,719
Due from Other Funds	2	14	339	35	6,515	10,807
Due from Other Governments	-	66	4	-	21,208	20,855
Inventories	-	-	-	-	677	754
Prepaid and Other Current Assets	-	-	-	-	-	(1)
Contracts and Notes - Noncurrent	-	-	-	-	56,838	43,699
Advances to Other Funds	-	-	-	-	16,000	-
Total Assets	\$ 680	\$ 2,778	\$ 3,220	\$ 3,274	\$ 158,961	\$ 158,220
LIABILITIES						
Accounts Payable	\$ 520	\$ 13	\$ 190	\$ 32	\$ 24,171	\$ 18,530
Contracts Payable	-	-	7	-	1,624	1,402
Due to Other Funds	-	30	17	146	5,227	15,305
Due to Other Governments	-	-	-	-	5,071	5,459
Salaries, Benefits, and Taxes Payable	-	35	21	4	6,419	5,554
Deposits Payable	-	-	-	-	270	188
Revenue Collected/Billed in Advance - Current	-	-	-	-	1,239	632
Advances from Other Funds	-	-	-	-	9,501	-
Deferred Revenues	-	-	-	-	58,292	45,868
Total Liabilities	520	78	235	182	111,814	92,938
FUND BALANCES						
Reserves Legally Segregated for Future Use						
Capital Improvements	-	-	-	-	553	1,177
Continuing Appropriations	-	930	9	-	11,453	37,901
Debt Service	-	-	-	-	310	-
Encumbrances	-	12	971	4	7,232	7,301
Reserves Not Available for Appropriation						
Gifts	-	-	-	31	2,725	7,256
Inventories	-	-	-	-	396	464
Petty Cash	-	-	-	-	26	26
Advances to Other Funds	-	-	-	-	16,247	-
Unreserved Fund Balances	160	1,758	2,005	3,057	8,205	11,157
Total Fund Balances	160	2,700	2,985	3,092	47,147	65,282
Total Liabilities and Fund Balances	\$ 680	\$ 2,778	\$ 3,220	\$ 3,274	\$ 158,961	\$ 158,220

D-3

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE

December 31, 2003

(In Thousands)

				Comparative Totals	
	General Bond Interest and Redemption	Interfund Notes Payable – Local Improvement Districts	Local Improvement Guaranty	2003	2002
ASSETS					
Cash and Equity in Pooled Investments	\$ 12,149	\$ 472	\$ 238	\$ 12,859	\$ 12,803
Cash with Fiscal Agent	77	-	-	77	246
Receivables, Net of Allowances					
Taxes	577	-	-	577	498
Special Assessments - Delinquent	-	1	-	1	3
Due from Other Funds	26	1	-	27	36
Due from Other Governments	144	-	-	144	139
Deferred Charges and Other Assets	-	38	-	38	72
Total Assets	<u>\$ 12,973</u>	<u>\$ 512</u>	<u>\$ 238</u>	<u>\$ 13,723</u>	<u>\$ 13,797</u>
LIABILITIES					
Accounts Payable	\$ 22	\$ -	\$ -	\$ 22	\$ 24
Matured Long-Term Debt - Principal	75	-	-	75	235
Matured Long-Term Debt - Interest	2	-	-	2	11
Due to Other Funds	-	39	-	39	91
Accrued Interest Payable	-	-	-	-	447
Deferred Revenues	577	38	-	615	570
Total Liabilities	676	77	-	753	1,378
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Debt Service	12,297	435	238	12,970	12,419
Total Liabilities and Fund Balances	<u>\$ 12,973</u>	<u>\$ 512</u>	<u>\$ 238</u>	<u>\$ 13,723</u>	<u>\$ 13,797</u>

D-4

COMBINING BALANCE SHEET

Page 1 of 5

NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2003

(In Thousands)

	Transportation Bond	Libraries for All	Public Safety Facilities and Equipment	Shoreline Park Improvement	Community Improvement
ASSETS					
Cash and Equity in Pooled Investments	\$ 2,121	\$ 46,081	\$ 1,155	\$ 3,551	\$ 194
Investments	-	-	-	-	-
Receivables, Net of Allowances					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interest and Dividends	-	-	-	54	-
Unbilled and Others	-	-	-	-	-
Due from Other Funds	5	142	73	8	-
Due from Other Governments	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,126</u>	<u>\$ 46,223</u>	<u>\$ 1,228</u>	<u>\$ 3,613</u>	<u>\$ 194</u>
LIABILITIES					
Accounts Payable	\$ -	\$ 10,505	\$ -	\$ 7	\$ -
Contracts Payable	-	37	-	-	-
Due to Other Funds	188	58	39	1	1
Salaries, Benefits, and Taxes Payable	-	27	-	-	-
Deferred Revenues	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	188	10,627	39	8	1
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	1,938	25,395	1,189	3,515	193
Continuing Appropriations	-	-	-	-	-
Encumbrances	-	10,201	-	90	-
Reserves Not Available for Appropriation					
Advances to Other Funds	-	-	-	-	-
Unreserved Fund Balances	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>1,938</u>	<u>35,596</u>	<u>1,189</u>	<u>3,605</u>	<u>193</u>
Total Liabilities and Fund Balances	<u>\$ 2,126</u>	<u>\$ 46,223</u>	<u>\$ 1,228</u>	<u>\$ 3,613</u>	<u>\$ 194</u>

December 31, 2003

(In Thousands)

	City Facilities Renovation and Improvement	Zoo Project Construction	Capital Facilities Project	Conservation Futures
ASSETS				
Cash and Equity in Pooled Investments	\$ 72	\$ 1	\$ 24	\$ 917
Investments	-	-	-	-
Receivables, Net of Allowances	-	-	-	-
Taxes	-	-	-	-
Accounts	-	-	-	-
Interest and Dividends	-	-	-	-
Unbilled and Others	-	-	-	-
Due from Other Funds	-	-	10	2
Due from Other Governments	-	-	-	-
Contracts and Notes - Noncurrent	-	-	6,023	-
Advances to Other Funds	-	-	-	-
Total Assets	<u>\$ 72</u>	<u>\$ 1</u>	<u>\$ 6,057</u>	<u>\$ 919</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 1	\$ -
Contracts Payable	2	-	-	-
Due to Other Funds	-	-	22	-
Salaries, Benefits, and Taxes Payable	-	-	-	-
Deferred Revenues	-	-	6,023	-
Total Liabilities	2	-	6,046	-
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	70	1	11	919
Continuing Appropriations	-	-	-	-
Encumbrances	-	-	-	-
Reserves Not Available for Appropriation				
Advances to Other Funds	-	-	-	-
Unreserved Fund Balances	-	-	-	-
Total Fund Balances	<u>70</u>	<u>1</u>	<u>11</u>	<u>919</u>
Total Liabilities and Fund Balances	<u>\$ 72</u>	<u>\$ 1</u>	<u>\$ 6,057</u>	<u>\$ 919</u>

D-4

COMBINING BALANCE SHEET

Page 3 of 5

NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2003

(In Thousands)

	<u>Open Spaces and Trails Bond</u>	<u>Seattle Center and Parks Multipurpose Levy</u>	<u>Denny Triangle Public Amenity</u>	<u>Seattle Center Redevelopment/ Parks Community Center</u>
ASSETS				
Cash and Equity in Pooled Investments	\$ 1,188	\$ 23,574	\$ 7	\$ 1,547
Investments	-	-	-	-
Receivables, Net of Allowances	-	-	-	-
Taxes	-	786	-	-
Accounts	-	43	-	-
Interest and Dividends	-	4	-	-
Unbilled and Others	-	-	-	-
Due from Other Funds	3	1,112	-	3
Due from Other Governments	-	351	-	-
Contracts and Notes - Noncurrent	-	-	-	-
Advances to Other Funds	-	25,500	-	-
	<u>\$ 1,191</u>	<u>\$ 51,370</u>	<u>\$ 7</u>	<u>\$ 1,550</u>
Total Assets				
LIABILITIES				
Accounts Payable	\$ -	\$ 2,021	\$ -	\$ 295
Contracts Payable	-	167	-	5
Due to Other Funds	114	964	-	20
Salaries, Benefits, and Taxes Payable	-	-	-	-
Deferred Revenues	-	2,897	-	-
	<u>114</u>	<u>6,049</u>	<u>-</u>	<u>320</u>
Total Liabilities				
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	1,077	10,091	7	1,086
Continuing Appropriations	-	-	-	-
Encumbrances	-	9,730	-	144
Reserves Not Available for Appropriation				
Advances to Other Funds	-	25,500	-	-
Unreserved Fund Balances	-	-	-	-
	<u>1,077</u>	<u>45,321</u>	<u>7</u>	<u>1,230</u>
Total Fund Balances				
Total Liabilities and Fund Balances	<u>\$ 1,191</u>	<u>\$ 51,370</u>	<u>\$ 7</u>	<u>\$ 1,550</u>

December 31, 2003

(In Thousands)

	Municipal Civic Center	South Police Stations	Public Safety Information Technology	2001 Capital Facilities Bond
ASSETS				
Cash and Equity in Pooled Investments	\$ 6,839	\$ 2,086	\$ 9,524	\$ 2,402
Investments	-	-	-	-
Receivables, Net of Allowances	-	-	-	-
Taxes	-	-	-	-
Accounts	129	-	-	-
Interest and Dividends	5	-	-	-
Unbilled and Others	-	-	75	-
Due from Other Funds	235	4	568	7
Due from Other Governments	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-
Advances to Other Funds	28,500	-	-	-
Total Assets	<u>\$ 35,708</u>	<u>\$ 2,090</u>	<u>\$ 10,167</u>	<u>\$ 2,409</u>
LIABILITIES				
Accounts Payable	\$ 4,397	\$ 28	\$ 118	\$ 1,150
Contracts Payable	3,215	327	-	92
Due to Other Funds	829	6	1,188	47
Salaries, Benefits, and Taxes Payable	-	-	8	-
Deferred Revenues	280	-	-	-
Total Liabilities	8,721	361	1,314	1,289
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	1,493	1,707	8,381	1,065
Continuing Appropriations	-	-	-	-
Encumbrances	1,290	22	472	55
Reserves Not Available for Appropriation				
Advances to Other Funds	24,204	-	-	-
Unreserved Fund Balances	-	-	-	-
Total Fund Balances	<u>26,987</u>	<u>1,729</u>	<u>8,853</u>	<u>1,120</u>
Total Liabilities and Fund Balances	<u>\$ 35,708</u>	<u>\$ 2,090</u>	<u>\$ 10,167</u>	<u>\$ 2,409</u>

D-4

COMBINING BALANCE SHEET

Page 5 of 5

NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2003

(In Thousands)

			<u>Comparative Totals</u>	
	<u>2002B Long-Term General Obligation Project</u>	<u>2003 Long-Term General Obligation Project</u>	<u>2003</u>	<u>2002</u>
ASSETS				
Cash and Equity in Pooled Investments	\$ 17,338	\$ 15,799	\$ 134,420	\$ 327,723
Investments	-	-	-	17,884
Receivables, Net of Allowances				
Taxes	-	-	786	917
Accounts	-	-	172	62
Interest and Dividends	-	-	63	494
Unbilled and Others	-	-	75	75
Due from Other Funds	483	88	2,743	3,589
Due from Other Governments	-	-	351	240
Contracts and Notes - Noncurrent	-	-	6,023	21,950
Advances to Other Funds	-	-	54,000	-
	<u>-</u>	<u>-</u>	<u>54,000</u>	<u>-</u>
Total Assets	<u>\$ 17,821</u>	<u>\$ 15,887</u>	<u>\$ 198,633</u>	<u>\$ 372,934</u>
LIABILITIES				
Accounts Payable	\$ 510	\$ 345	\$ 19,377	\$ 29,510
Contracts Payable	183	339	4,367	6,550
Due to Other Funds	1,459	86	5,022	4,504
Salaries, Benefits, and Taxes Payable	-	-	35	40
Deferred Revenues	-	-	9,200	22,867
	<u>-</u>	<u>-</u>	<u>9,200</u>	<u>22,867</u>
Total Liabilities	2,152	770	38,001	63,471
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	12,547	11,900	82,585	279,016
Continuing Appropriations	-	-	-	4,383
Encumbrances	3,122	3,217	28,343	26,027
Reserves Not Available for Appropriation				
Advances to Other Funds	-	-	49,704	-
Unreserved Fund Balances	-	-	-	37
	<u>-</u>	<u>-</u>	<u>-</u>	<u>37</u>
Total Fund Balances	<u>15,669</u>	<u>15,117</u>	<u>160,632</u>	<u>309,463</u>
Total Liabilities and Fund Balances	<u>\$ 17,821</u>	<u>\$ 15,887</u>	<u>\$ 198,633</u>	<u>\$ 372,934</u>

D-5

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS – PERMANENT
December 31, 2003
(In Thousands)

		Beach Maintenance Trust	Comparative Totals	
	H. H. Dearborn		2003	2002
ASSETS				
Cash and Equity in Pooled Investments	\$ 217	\$ 2,187	\$ 2,404	\$ 2,839
Due from Other Funds	-	4	4	22
Total Assets	\$ 217	\$ 2,191	\$ 2,408	\$ 2,861
LIABILITIES				
Accounts Payable	\$ -	\$ 8	\$ 8	\$ 4
Due to Other Funds	-	10	10	1
Total Liabilities	-	18	18	5
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Encumbrances	-	12	12	4
Reserves Not Available for Appropriation				
Endowments	50	2,000	2,050	2,050
Gifts	167	-	167	178
Unreserved Fund Balances	-	161	161	624
Total Fund Balances	217	2,173	2,390	2,856
Total Liabilities and Fund Balances	\$ 217	\$ 2,191	\$ 2,408	\$ 2,861

D-6

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
SUMMARY BY FUND TYPE**

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2003

(In Thousands)

					Comparative Totals	
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	2003	Restated 2002
REVENUES						
Taxes	\$ 32,655	\$ 27,756	\$ 32,436	\$ -	\$ 92,847	\$ 98,576
Licenses and Permits	1,545	-	-	-	1,545	1,194
Grants, Shared Revenues, and Contributions	61,147	34	14,648	-	75,829	123,840
Charges for Services	60,244	-	228	-	60,472	68,743
Fines and Forfeits	2,334	-	-	-	2,334	2,150
Parking Fees and Space Rent	16,504	4,134	121	-	20,759	16,892
Program Income, Interest, and Miscellaneous Revenues	6,227	1,877	4,981	49	13,134	22,325
Total Revenues	180,656	33,801	52,414	49	266,920	333,720
EXPENDITURES						
Current						
General Government	3,912	-	-	-	3,912	4,951
Public Safety	3,187	-	-	-	3,187	3,891
Physical Environment	212	-	-	-	212	195
Transportation	82,893	-	-	-	82,893	78,824
Economic Environment	51,613	-	-	-	51,613	59,423
Health and Human Services	16,554	-	-	-	16,554	15,910
Culture and Recreation	167,337	-	-	-	167,337	168,727
Capital Outlay						
General Government	-	-	63,731	-	63,731	100,333
Public Safety	42	-	-	-	42	196
Transportation	18,459	-	-	-	18,459	27,014
Health and Human Services	-	-	-	-	-	-
Culture and Recreation	9,513	-	158,751	500	168,764	159,260
Debt Service						
Principal	1,609	43,608	-	-	45,217	42,927
Advance Refunding to Escrow	-	5,368	-	-	5,368	30,533
Interest	492	41,605	-	-	42,097	37,776
Bond Issuance Cost	-	30	351	-	381	1,087
Other	-	101	-	-	101	727
Total Expenditures	355,823	90,712	222,833	500	669,868	731,774
Excess (Deficiency) of Revenues over Expenditures	(175,167)	(56,911)	(170,419)	(451)	(402,948)	(398,054)
OTHER FINANCING SOURCES (USES)						
Long-Term Debt Issued	2,567	4,040	56,815	-	63,422	307,845
Premium on Bonds Issued	-	142	2,605	-	2,747	5,840
Discount on Bonds Issued	-	-	-	-	-	(3)
Payments on Intergovernmental Agreements	(20,000)	-	-	-	(20,000)	-
Payment to Refunded Bond Escrow Agent	-	(4,039)	-	-	(4,039)	(69,119)
Sales of Capital Assets	1,076	-	-	-	1,076	608
Transfers In	180,910	57,358	2,235	-	240,503	243,173
Transfers Out	(7,521)	(39)	(40,067)	(15)	(47,642)	(32,749)
Total Other Financing Sources (Uses)	157,032	57,462	21,588	(15)	236,067	455,595
Net Change in Fund Balances	(18,135)	551	(148,831)	(466)	(166,881)	57,541
Fund Balances - Beginning of Year	65,282	12,419	309,463	2,856	390,020	332,479
Fund Balances - End of Year	\$ 47,147	\$ 12,970	\$ 160,632	\$ 2,390	\$ 223,139	\$ 390,020

D-7 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
Page 1 of 3 IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE
For the Year Ended December 31, 2003
(In Thousands)

	Park and Recreation	Transportation	Library	SFMS Redevelopment	Seattle Monorail
REVENUES					
Taxes	\$ 25,305	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	804	741	-	-	-
Grants, Shared Revenues, and Contributions	453	22,353	9,730	-	-
Charges for Services	30,054	20,381	49	-	-
Fines and Forfeits	1,815	1	516	-	-
Parking Fees and Space Rent	1,988	48	25	-	-
Program Income, Interest, and Miscellaneous Revenues	(1,866)	422	205	-	310
Total Revenues	58,553	43,946	10,525	-	310
EXPENDITURES					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	82,893	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	98,305	-	38,250	-	-
Capital Outlay					
Public Safety	-	-	-	-	-
Transportation	-	18,459	-	-	-
Culture and Recreation	620	-	8,384	-	-
Debt Service					
Principal	-	1,606	3	-	-
Interest	-	488	2	-	-
Total Expenditures	98,925	103,446	46,639	-	-
Excess (Deficiency) of Revenues over Expenditures	(40,372)	(59,500)	(36,114)	-	310
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	2,567	-	-	-
Payments on Intergovernmental Agreements	-	-	-	-	(20,000)
Sales of Capital Assets	5	-	-	-	-
Transfers In	37,751	55,612	32,054	-	20,000
Transfers Out	(550)	(489)	-	-	(20)
Total Other Financing Sources (Uses)	37,206	57,690	32,054	-	(20)
Net Change in Fund Balances	(3,166)	(1,810)	(4,060)	-	290
Fund Balances - Beginning of Year	4,981	12,595	10,522	16	20
Fund Balances - End of Year	\$ 1,815	\$ 10,785	\$ 6,462	\$ 16	\$ 310

D-7

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

Page 2 of 3

IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

For the Year Ended December 31, 2003

(In Thousands)

	<u>Seattle Center</u>	<u>Human Services Operating</u>	<u>Office of Housing</u>	<u>Housing and Community Development Revenue Sharing</u>	<u>Education and Development Services</u>
REVENUES					
Taxes	\$ -	\$ 429	\$ -	\$ -	\$ 3,121
Licenses and Permits	-	-	-	-	-
Grants, Shared Revenues, and Contributions	20	12,442	285	14,301	-
Charges for Services	5,161	1,409	1,757	-	-
Fines and Forfeits	-	-	-	-	-
Parking Fees and Space Rent	14,443	-	-	-	-
Program Income, Interest, and Miscellaneous Revenues	821	49	481	5,000	457
Total Revenues	20,445	14,329	2,523	19,301	3,578
EXPENDITURES					
Current					
General Government	-	3,851	-	-	61
Public Safety	-	2,556	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	21,517	2,530	17,616	4,522
Health and Human Services	-	11,042	-	383	5,048
Culture and Recreation	26,947	-	-	164	1,274
Capital Outlay					
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Culture and Recreation	-	-	-	232	-
Debt Service					
Principal	-	-	-	-	-
Interest	2	-	-	-	-
Total Expenditures	26,949	38,966	2,530	18,395	10,905
Excess (Deficiency) of Revenues over Expenditures	(6,504)	(24,637)	(7)	906	(7,327)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Payments on Intergovernmental Agreements	-	-	-	-	-
Sales of Capital Assets	-	1,003	-	68	-
Transfers In	10,718	24,666	-	-	-
Transfers Out	(6,297)	-	-	(100)	-
Total Other Financing Sources (Uses)	4,421	25,669	-	(32)	-
Net Change in Fund Balances	(2,083)	1,032	(7)	874	(7,327)
Fund Balances - Beginning of Year	(5,070)	1,916	144	4,119	25,224
Fund Balances - End of Year	<u>\$ (7,153)</u>	<u>\$ 2,948</u>	<u>\$ 137</u>	<u>\$ 4,993</u>	<u>\$ 17,897</u>

**D-7 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE
For the Year Ended December 31, 2003
(In Thousands)**

					<u>Comparative Totals</u>	
	<u>Business Improvement Areas</u>	<u>General Trust</u>	<u>Municipal Arts</u>	<u>General Donations and Gift Trust</u>	<u>2003</u>	<u>2002</u>
REVENUES						
Taxes	\$ 3,800	\$ -	\$ -	\$ -	\$ 32,655	\$ 38,845
Licenses and Permits	-	-	-	-	1,545	1,194
Grants, Shared Revenues, and Contributions	-	664	4	895	61,147	76,104
Charges for Services	-	-	1,433	-	60,244	67,649
Fines and Forfeits	-	2	-	-	2,334	2,150
Parking Fees and Space Rent	-	-	-	-	16,504	16,055
Program Income, Interest, and Miscellaneous Revenues	30	47	227	44	6,227	7,410
Total Revenues	3,830	713	1,664	939	180,656	209,407
EXPENDITURES						
Current						
General Government	-	-	-	-	3,912	4,951
Public Safety	-	287	-	344	3,187	3,891
Physical Environment	-	-	-	212	212	195
Transportation	-	-	-	-	82,893	78,824
Economic Environment	4,702	-	-	726	51,613	59,423
Health and Human Services	-	-	-	81	16,554	15,910
Culture and Recreation	-	-	2,385	12	167,337	168,727
Capital Outlay						
Public Safety	-	42	-	-	42	22
Transportation	-	-	-	-	18,459	27,014
Culture and Recreation	-	129	144	4	9,513	3,068
Debt Service						
Principal	-	-	-	-	1,609	1,588
Interest	-	-	-	-	492	760
Total Expenditures	4,702	458	2,529	1,379	355,823	364,373
Excess (Deficiency) of Revenues over Expenditures	(872)	255	(865)	(440)	(175,167)	(154,966)
OTHER FINANCING SOURCES (USES)						
Long-Term Debt Issued	-	-	-	-	2,567	750
Payments on Intergovernmental Agreements	-	-	-	-	(20,000)	-
Sales of Capital Assets	-	-	-	-	1,076	608
Transfers In	-	109	-	-	180,910	156,682
Transfers Out	-	(65)	-	-	(7,521)	(8,408)
Total Other Financing Sources (Uses)	-	44	-	-	157,032	149,632
Net Change in Fund Balances	(872)	299	(865)	(440)	(18,135)	(5,334)
Fund Balances - Beginning of Year	1,032	2,401	3,850	3,532	65,282	70,616
Fund Balances - End of Year	\$ 160	\$ 2,700	\$ 2,985	\$ 3,092	\$ 47,147	\$ 65,282

D-8

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE

For the Year Ended December 31, 2003

(In Thousands)

				<u>Comparative Totals</u>	
	General Bond Interest and Redemption	Interfund Notes Payable – Local Improvement Districts	Local Improvement Guaranty	2003	2002
REVENUES					
Taxes	\$ 27,756	\$ -	\$ -	\$ 27,756	\$ 20,426
Grants, Shared Revenues, and Contributions	-	34	-	34	87
Parking Fees and Space Rent	4,134	-	-	4,134	728
Program Income, Interest, and Miscellaneous Revenues	1,856	16	5	1,877	1,217
Total Revenues	33,746	50	5	33,801	22,458
EXPENDITURES					
Debt Service					
Principal	43,608	-	-	43,608	41,339
Advance Refunding to Escrow	5,368	-	-	5,368	30,533
Interest	41,605	-	-	41,605	36,930
Bond Issuance Cost	30	-	-	30	741
Other	101	-	-	101	107
Total Expenditures	90,712	-	-	90,712	109,650
Excess (Deficiency) of Revenues over Expenditures	(56,966)	50	5	(56,911)	(87,192)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	4,040	-	-	4,040	69,360
Premium on Bonds Issued	142	-	-	142	2,065
Payment to Refunded Bond Escrow Agent	(4,039)	-	-	(4,039)	(69,119)
Transfers In	57,358	-	-	57,358	85,845
Transfers Out	-	(39)	-	(39)	(90)
Total Other Financing Sources (Uses)	57,501	(39)	-	57,462	88,061
Net Change in Fund Balances	535	11	5	551	869
Fund Balances - Beginning of Year	11,762	424	233	12,419	11,550
Fund Balances - End of Year	\$ 12,297	\$ 435	\$ 238	\$ 12,970	\$ 12,419

D-9 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
Page 1 of 5 IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS
For the Year Ended December 31, 2003
(In Thousands)

	Transportation Bond	Libraries for All	Office Acquisition	Public Safety Facilities and Equipment	Shoreline Park Improvement
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants, Shared Revenues, and Contributions	15	-	-	-	434
Charges for Services	-	-	-	20	-
Parking Fees and Space Rent	-	121	-	-	-
Program Income, Interest, and Miscellaneous Revenues	117	1,930	2	28	15
Total Revenues	132	2,051	2	48	449
EXPENDITURES					
Capital Outlay					
General Government	-	-	153	615	-
Public Safety	-	-	-	-	-
Culture and Recreation	-	91,314	-	-	1,056
Debt Service					
Interest	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-
Other	-	-	-	-	-
Total Expenditures	-	91,314	153	615	1,056
Excess (Deficiency) of Revenues over Expenditures	132	(89,263)	(151)	(567)	(607)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Premium on Bonds Issued	-	-	-	-	-
Discount on Bonds Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(8,147)	-	-	-	(8)
Total Other Financing Sources (Uses)	(8,147)	-	-	-	(8)
Net Change in Fund Balances	(8,015)	(89,263)	(151)	(567)	(615)
Fund Balances - Beginning of Year	9,953	124,859	151	1,756	4,220
Fund Balances - End of Year	<u>\$ 1,938</u>	<u>\$ 35,596</u>	<u>\$ -</u>	<u>\$ 1,189</u>	<u>\$ 3,605</u>

D-9

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

Page 2 of 5

IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

For the Year Ended December 31, 2003

(In Thousands)

	<u>Community Improvement</u>	<u>City Facilities Renovation and Improvement</u>	<u>Zoo Project Construction</u>	<u>Capital Facilities Project</u>	<u>Conservation Futures</u>
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants, Shared Revenues, and Contributions	-	-	-	-	-
Charges for Services	-	-	-	-	-
Parking Fees and Space Rent	-	-	-	-	-
Program Income, Interest, and Miscellaneous Revenues	-	(10)	(4)	26	24
Total Revenues	-	(10)	(4)	26	24
EXPENDITURES					
Capital Outlay					
General Government	-	660	-	24	-
Public Safety	-	-	-	-	-
Culture and Recreation	6	-	245	(1)	190
Debt Service					
Interest	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-
Other	-	-	-	-	-
Total Expenditures	6	660	245	23	190
Excess (Deficiency) of Revenues over Expenditures	(6)	(670)	(249)	3	(166)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Premium on Bonds Issued	-	-	-	-	-
Discount on Bonds Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(233)	-
Total Other Financing Sources (Uses)	-	-	-	(233)	-
Net Change in Fund Balances	(6)	(670)	(249)	(230)	(166)
Fund Balances - Beginning of Year	199	740	250	241	1,085
Fund Balances - End of Year	<u>\$ 193</u>	<u>\$ 70</u>	<u>\$ 1</u>	<u>\$ 11</u>	<u>\$ 919</u>

D-9 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
Page 3 of 5 IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS
For the Year Ended December 31, 2003
(In Thousands)

	Open Spaces and Trails Bond	Seattle Center and Parks Multipurpose Levy	Denny Triangle Public Amenity	Seattle Center Redevelopment/ Parks Community Center	Sand Point Redevelopment
REVENUES					
Taxes	\$ -	\$ 32,436	\$ -	\$ -	\$ -
Grants, Shared Revenues, and Contributions	-	14,199	-	-	-
Charges for Services	-	35	-	-	-
Parking Fees and Space Rent	-	-	-	-	-
Program Income, Interest, and Miscellaneous Revenues	28	987	-	34	-
Total Revenues	28	47,657	-	34	-
EXPENDITURES					
Capital Outlay					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Culture and Recreation	1	60,126	-	1,035	1
Debt Service					
Interest	-	-	-	-	-
Bond Issuance Cost	-	170	-	-	-
Other	-	-	-	-	-
Total Expenditures	1	60,296	-	1,035	1
Excess (Deficiency) of Revenues over Expenditures	27	(12,639)	-	(1,001)	(1)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	25,985	-	-	-
Premium on Bonds Issued	-	1,191	-	-	-
Discount on Bonds Issued	-	-	-	-	-
Transfers In	-	5	-	-	-
Transfers Out	(269)	(4,892)	(31)	(5)	-
Total Other Financing Sources (Uses)	(269)	22,289	(31)	(5)	-
Net Change in Fund Balances	(242)	9,650	(31)	(1,006)	(1)
Fund Balances - Beginning of Year	1,319	35,671	38	2,236	1
Fund Balances - End of Year	<u>\$ 1,077</u>	<u>\$ 45,321</u>	<u>\$ 7</u>	<u>\$ 1,230</u>	<u>\$ -</u>

D-9

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

Page 4 of 5

IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

For the Year Ended December 31, 2003

(In Thousands)

	<u>Municipal Civic Center</u>	<u>South Police Stations</u>	<u>Public Safety Information Technology</u>	<u>2001 Capital Facilities Bond</u>	<u>2002 Capital Facilities Bond</u>
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants, Shared Revenues, and Contributions	(280)	-	280	-	-
Charges for Services	-	-	173	-	-
Parking Fees and Space Rent	-	-	-	-	-
Program Income, Interest, and Miscellaneous Revenues	600	(4)	149	64	(102)
Total Revenues	320	(4)	602	64	(102)
EXPENDITURES					
Capital Outlay					
General Government	37,771	709	2,889	7,891	-
Public Safety	-	-	-	-	-
Culture and Recreation	-	-	-	-	51
Debt Service					
Interest	-	-	-	-	-
Bond Issuance Cost	13	-	-	15	-
Other	-	-	-	-	-
Total Expenditures	37,784	709	2,889	7,906	51
Excess (Deficiency) of Revenues over Expenditures	(37,464)	(713)	(2,287)	(7,842)	(153)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	1,980	-	-	2,275	-
Premium on Bonds Issued	38	-	-	44	-
Discount on Bonds Issued	-	-	-	-	-
Transfers In	-	-	2,230	-	-
Transfers Out	(1,447)	-	-	(42)	(92)
Total Other Financing Sources (Uses)	571	-	2,230	2,277	(92)
Net Change in Fund Balances	(36,893)	(713)	(57)	(5,565)	(245)
Fund Balances - Beginning of Year	63,880	2,442	8,910	6,685	245
Fund Balances - End of Year	<u>\$ 26,987</u>	<u>\$ 1,729</u>	<u>\$ 8,853</u>	<u>\$ 1,120</u>	<u>\$ -</u>

D-9

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

Page 5 of 5

IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

For the Year Ended December 31, 2003

(In Thousands)

	2002B Long-Term General Obligation Project	2003 Long-Term General Obligation Project	Comparative Totals	
			2003	2002
REVENUES				
Taxes	\$ -	\$ -	\$ 32,436	\$ 39,305
Grants, Shared Revenues, and Contributions	-	-	14,648	47,649
Charges for Services	-	-	228	1,094
Parking Fees and Space Rent	-	-	121	109
Program Income, Interest, and Miscellaneous Revenues	549	548	4,981	13,570
Total Revenues	549	548	52,414	101,727
EXPENDITURES				
Capital Outlay				
General Government	3,549	9,470	63,731	100,333
Public Safety	-	-	-	174
Culture and Recreation	4,588	139	158,751	155,980
Debt Service				
Interest	-	-	-	86
Bond Issuance Cost	-	153	351	346
Other	-	-	-	620
Total Expenditures	8,137	9,762	222,833	257,539
Excess (Deficiency) of Revenues over Expenditures	(7,588)	(9,214)	(170,419)	(155,812)
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	-	26,575	56,815	237,735
Premium on Bonds Issued	-	1,332	2,605	3,775
Discount on Bonds Issued	-	-	-	(3)
Transfers In	-	-	2,235	646
Transfers Out	(21,325)	(3,576)	(40,067)	(24,236)
Total Other Financing Sources (Uses)	(21,325)	24,331	21,588	217,917
Net Change in Fund Balances	(28,913)	15,117	(148,831)	62,105
Fund Balances - Beginning of Year	44,582	-	309,463	247,358
Fund Balances - End of Year	\$ 15,669	\$ 15,117	\$ 160,632	\$ 309,463

D-10

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS – PERMANENT

For the Year Ended December 31, 2003

(In Thousands)

			<u>Comparative Totals</u>	
	<u>H. H. Dearborn</u>	<u>Beach Maintenance Trust</u>	<u>2003</u>	<u>2002</u>
REVENUES				
Program Income, Interest, and Miscellaneous Revenues	\$ 4	\$ 45	\$ 49	\$ 128
EXPENDITURES				
Capital Outlay				
Culture and Recreation	<u>-</u>	<u>500</u>	<u>500</u>	<u>212</u>
Excess (Deficiency) of Revenues over Expenditures	4	(455)	(451)	(84)
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>(15)</u>	<u>-</u>	<u>(15)</u>	<u>(15)</u>
Net Change in Fund Balances	(11)	(455)	(466)	(99)
Fund Balances - Beginning of Year	<u>228</u>	<u>2,628</u>	<u>2,856</u>	<u>2,955</u>
Fund Balances - End of Year	<u>\$ 217</u>	<u>\$ 2,173</u>	<u>\$ 2,390</u>	<u>\$ 2,856</u>

